



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
IRREVOCABLE LETTER OF CREDIT

FORM
2879
(REV. 06-2008)

REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED

1. Issued by a banking/financial institution located in the United States
2. Signed by bank official
3. Must be notarized
4. Authorization for Release of Confidential Information must be completed (See reverse side of this form)

<input type="checkbox"/> SALES AND USE TAX Taxation Division P.O. Box 357 Jefferson City, MO 65105-0357	<input type="checkbox"/> MOTOR FUEL TAX Taxation Division P.O. Box 300 Jefferson City, MO 65105-0300	<input type="checkbox"/> CIGARETTE TAX Taxation Division P.O. Box 811 Jefferson City, MO 65105-0811	<input type="checkbox"/> OTHER TOBACCO PRODUCTS Taxation Division P.O. Box 3320 Jefferson City, MO 65105-3320
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AMOUNT (U.S. CURRENCY) \$	LETTER OF CREDIT NUMBER	DATE OF ISSUANCE ____/____/____
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AT THE REQUEST OF TAXPAYER/BUSINESS (OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME)

TAXPAYER/BUSINESS OWNER'S ADDRESS	CITY
COUNTY	STATE AND ZIP

_____ (Issuer) hereby issues this Irrevocable Letter of Credit (ILC) in favor of the Missouri Department of Revenue (MDOR), in the aggregated sum of _____ dollars (\$_____). This ILC shall secure the payment of the above indicated tax or taxes and related fees, interest, additions to tax, and/or penalties, due the State of Missouri on or after the date this ILC is issued.

The funds shall be paid to the MDOR upon a written demand for payment on the Issuer by referencing this ILC. A demand for any payment shall be sent by U.S. mail with return receipt or personal service. The Issuer shall upon receipt honor all partial or full demands for payment.

This ILC shall be effective for a period of one year from the date of issuance and shall automatically renew for additional one-year periods unless at least sixty (60) days prior to any such expiration date the Issuer notifies the MDOR in writing at the address indicated by each type of tax shown above, that it does not elect to renew this ILC. Any election not to renew the ILC shall not operate to relieve, release or discharge the Issuer from any liability for the indicated tax or taxes and related fees, interest, additions to tax, and/or penalties of the Taxpayer/Business that may accrue for all periods prior to the expiration date of this ILC.

The MDOR shall have a period of one year after the expiration date of the ILC to make a demand for payment upon the Issuer. The Issuer affirms that any demand for payment made by MDOR in accordance with the terms of this ILC shall be honored upon receipt.

Service of process shall be deemed sufficient and made in the State of Missouri if mailed by U.S. mail with return receipt to the Issuer's address as set forth below. This agreement and any legal action pertaining thereto shall be governed by and construed in accordance with these terms and the Uniform Commercial Code and the laws of the State of Missouri. The parties understand and agree that the exclusive jurisdiction for any action concerning this ILC shall be the State of Missouri and the only venue shall be in the Circuit Court of Cole County, Missouri.

The person signing this ILC states that he/she has the legal authority to enter into this ILC and to legally bind the taxpayer/business below.

ISSUING BANK/FINANCIAL INSTITUTION	ADDRESS	CITY, STATE, ZIP CODE
BANK/FINANCIAL INSTITUTION PHONE NUMBER	BY: SIGNATURE AND TITLE OF BANK/FINANCIAL INSTITUTION OFFICIAL	
BANK OFFICIAL'S NAME TYPED OR PRINTED		

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSE OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF 20	
	NOTARY PUBLIC SIGNATURE	
	MY COMMISSION EXPIRES	USE RUBBER STAMP IN CLEAR AREA BELOW.
NOTARY PUBLIC NAME (TYPED OR PRINTED)		

THE AREA BELOW IS TO BE USED BY THE BANK FOR ENDORSING THIS IRREVOCABLE LETTER OF CREDIT

THE FOLLOWING AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION HAS BEEN SET FORTH AT THE REQUEST OF THE MISSOURI DEPARTMENT OF REVENUE AND DOES NOT CONSTITUTE A PART OF, OR AN EXHIBIT TO, THE IRREVOCABLE LETTER OF CREDIT ON THE REVERSE SIDE OF THIS FORM.



MISSOURI DEPARTMENT OF REVENUE
AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I hereby authorize release of confidential tax information to _____
(BANK/FINANCIAL INSTITUTION)

for the purpose of making demand for payment on Irrevocable Letter of Credit Number _____
as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure of confidential tax information that is necessary for making demand for or receiving such payment. By signing this Authorization, I state that I have the legal authority to bind the taxpayer/business below.

In witness whereof, this taxpayer/business duly executed the foregoing this _____ day of _____, 20 ____.

TAXPAYER/BUSINESS (OWNER, PARTNER, CORPORATE OFFICER OR MEMBER)

TITLE

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER

PRINT OR TYPE NAME OF PERSON SIGNING THIS RELEASE

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSEY OR
BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

20

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)